

**AMENDMENTS TO THE SPECIFICATION:**

1. Please replace the paragraph beginning on page 21, line 10, with the following new paragraph:

The foregoing problem becomes critical when the concentration of nitrogen in the silicon oxinitride film 95 is  $5 \times [[10^{13} \text{c}^{-2} \text{m}]] \underline{10^{13} \text{cm}^{-2}}$  or higher in the interface with the silicon substrate 93 or the ratio of nitrogen  $[\text{N}]/([\text{O}] + [\text{N}])$  in the silicon oxinitride film 95 adjacent to the silicon substrate 93 is 1% or higher.

2. Please replace the paragraph beginning on page 21, line 23, with the following new paragraph:

The foregoing problem also arises with an overetching structure as shown in FIG. 10A to [[10C]] 10B.

3. Please replace the paragraph beginning on page 5, line 14, with the following new paragraph:

Then, as shown in FIG. 12B, resist is applied to the overall surface to transfer a gate pattern having a minimum width which can be realized by the lithography technique to the resist. Thus, a resist pattern [[105]] 107 (a portion indicated with a dashed line) is formed. Then, an oxidation process which is process under a reduced pressure and using radical oxygen is performed to reduce the width of the resist pattern [[105]] 107. The drawing shows the resist pattern 105 having the reduced width with a solid line.

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